

Exhibit 10

**Internal Revenue Service
Tax Exempt and Government Entities Division**

TE/GE Employee Plans
850 Trafalgar Court; TE/GE: EP 7654
Maitland, FL 32751

Department of the Treasury

Date: ***FEBRUARY 03, 2020***

Richard J. Markowitz

- RM Capital, LLC -

/ **Redacted - PII**

Taxpayer Identification Number:

26-0566132

Form Number:

5500:-EZ

Name of Plan:

RJM Capital Pension Plan

Plan Number:

001

Plan Year(s) Ended:

December 31, 2016

Person to Contact/ID Number:

Sharon Petshaft / 06-03467

Contact Telephone Number:

(203) 492-8622

Dear Mr. Markowitz:

Our recent examination of your return(s) for the above year(s) shows no change is necessary in the information reported. We are pleased to inform you that we have accepted the return(s) as filed.

If you have any questions, please contact the person whose name and telephone number are shown above.

Thank you for your cooperation.

Sincerely,

Catherine L. Jones
Director, EP Examinations

cc Amy A. Null